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**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**OPELOUSAS, LOUISIANA**  
  
**FINANCIAL STATEMENTS**

**JUNE 30, 2014**

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A Professional Accounting Corporation

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**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**OPELOUSAS, LOUISIANA**

**FINANCIAL STATEMENTS**

**JUNE 30, 2014**

## TABLE OF CONTENTS

	<u>Page</u>
<u>INDEPENDENT AUDITORS' REPORT</u>	1 - 2
<u>FINANCIAL STATEMENTS</u>	
Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 11
<u>SUPPLEMENTAL INFORMATION</u>	
Schedule of Functional Expenses	12
<u>OTHER REPORT REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i></u>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	13 - 14
<u>OTHER REPORTS</u>	
Independent Accountants' Report on Applying Agreed Upon Procedures	15 - 18
Supplemental Schedules on Performance and Statistical Data	19 - 28

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors for  
Outreach Community Development Corporation  
D/B/A J.S. Clark Leadership Academy  
Baton Rouge, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Outreach Community Development Corporation D/B/A J.S. Clark Leadership Academy (the Corporation), a nonprofit organization, which comprise the statement of financial position as of June 30, 2014, and the related statement of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Outreach Community Development Corporation as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 13 to the financial statements, the Corporation's net assets have been restated as of June 30, 2013 for the correction of accounting errors. Our opinion is not modified with respect to that matter.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The performance and statistical data included as Schedules 1 through 9 is presented as supplementary information required by Louisiana State Law and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2014, on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Corporation's internal control over financial reporting and compliance.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
December 19, 2014

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2014**

**ASSETS**

**CURRENT ASSETS:**

Cash	\$ 135,229
Receivables:	
Federal grant	68,852
Erate program	28,241
Other	4,389
Prepaid expenses	9,529
Total current assets	<u>246,240</u>

**NON-CURRENT ASSETS:**

Security deposits	<u>50,579</u>
Total non-current assets	<u>50,579</u>

**PROPERTY AND EQUIPMENT (NET):**

375,928

Total assets	<u><u>\$ 672,747</u></u>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES:**

Accounts payable	\$ 86,367
Accrued expenses	70,067
Line of credit	45,000
Capital lease payable - short term portion	65,350
Notes payable - short term portion	66,659
Funds held in custody for others	4,700
Total current liabilities	<u>338,143</u>

**LONG TERM LIABILITIES:**

Capital lease payable	26,839
Notes payable	13,375
Total long-term liabilities	<u>40,214</u>

**NET ASSETS:**

Unrestricted	<u>294,390</u>
Total net assets	<u>294,390</u>

Total liabilities and net assets	<u><u>\$ 672,747</u></u>
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The accompanying notes are an integral part of this financial statement.

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**Revenues:**

Minimum Foundation Program (MFP) Revenue	\$ 1,555,185
Federal Sources	440,217
Miscellaneous	49,883
Erate Income	29,579
School Events Revenue	16,853
Paid Meals	6,707
Interest Income	41
Total unrestricted revenues and support	<u>2,098,465</u>

**Expenses:**

Program services:	
Instructional and supporting programs	1,037,413
Non-instructional services - other program	472,749
Support services:	
Management and general	539,530
Total expenses	<u>2,049,692</u>

Change in net assets	48,773
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Net Assets at Beginning of the Year, as restated	<u>245,617</u>
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Net Assets at the End of the Year	<u><u>\$ 294,390</u></u>
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The accompanying notes are an integral part of this financial statement.

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$ 48,773
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	46,793
Decrease (increase) in:	
Receivables	(59,926)
Prepaid expenses	(5,400)
Amounts held in custody for others	1,369
Increase (decrease) in:	
Accounts payable and accrued expenses	<u>85,885</u>
Net cash provided by operating activities	<u>117,494</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Security deposits	(14,570)
Payments on notes payable	(60,028)
Payments on capital lease obligations	(57,338)
Line of credit, net	<u>45,000</u>
Net cash used in financing activities	<u>(86,936)</u>

Net increase in cash	30,558
Beginning cash balance	<u>104,671</u>
Ending cash balance	<u><u>\$ 135,229</u></u>

**Supplemental disclosure of cash flow information:**

Interest paid	<u><u>\$ 15,627</u></u>
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**Supplemental schedule of noncash financing activities:**

Capital lease obligation incurred for use of equipment	<u><u>\$ 58,279</u></u>
Non-cash principal reduction on note payable	<u><u>\$ 33,333</u></u>

The accompanying notes are an integral part of this financial statement.

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Outreach Community Development Corporation (the Corporation) was incorporated in January 2006 for the purpose of operating charter schools in Opelousas. The Louisiana State Board of Elementary and Secondary Education (BESE) granted the Corporation a Type 2 Charter to operate J.S. Clark Leadership Academy (the Academy), pursuant to Louisiana Revised Statute 17:3971 et seq. The charter is valid until December 2015. BESE is responsible for evaluating the performance of the Academy and has the authority to deny renewal of the contract at their expiration or terminate the contracts prior to their expiration.

The Corporation operated under the direction of a seven-member board of directors. The Board of Directors is responsible for carrying out the provisions of the contract which include, but are not limited to, state-mandated provisions regarding student population, curriculum, academic goals, performance standards, admission standards, and qualifications of teachers. The Board of Directors controls the Academy's instructional/support facility.

**Basis of Accounting**

The Corporation's financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

**Functional Expenses**

The costs of providing various program and administrative services have been reported on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the various program and administrative services based on estimates made by management.

**Use of Estimates**

Management used estimates and assumptions in preparing the financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenditures. Actual results could vary from the estimates that were assumed in preparing the financial statements.

**Public Support and Revenue Recognition**

The Corporation receives its support primarily from the Louisiana State Department of Education and the United States Department of Education.

Contributions are recognized when the donor makes a promise to give to the Corporation that is, in substance, unconditional. All contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted depending on the existence or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets. Contributions whose donor restrictions are met in the same reporting period are reported as unrestricted support.

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Grants Receivable**

Grants receivable represents amounts owed to the Corporation for costs incurred under federal and state grant contracts which are reimbursable to the Corporation. Grants receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Corporation provides for losses on grants receivables using the allowance method. The allowance is based on experience with collections from granting agencies. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Corporation's policy to charge off uncollectible contracts receivable when management determines that the receivable will not be collected. Management feels that all receivables are collectible, and as such, no allowance for doubtful accounts has been established.

**Property and Equipment**

The Corporation has adopted the practice of capitalizing all expenditures for depreciable assets where the unit costs exceed \$5,000. Property and equipment is recorded at cost or at fair value for donated assets. Depreciation of these assets is provided on the straight-line basis over their estimated useful lives ranging from 5 to 30 years. Maintenance and repairs are charged to expense when incurred. Leasehold improvements are amortized over 5 to 30 years.

**Tax Exempt Status**

The Corporation is a nonprofit organization exempt from the income taxes under 501(c)(3) of the Internal Revenue Code, as such; no provision has been made for federal and state income taxes.

If the Corporation would engage in activities unrelated to the purpose for which it was created, taxable income could result. The Corporation had no material unrelated business income for the fiscal year ended June 30, 2014.

The Corporation recognizes the effect of income tax positions only if the positions are more likely than not of being sustained. Recognized income tax positions are recorded at the largest amount that is greater than 50% likely of being realized upon settlement with a taxing authority that has full knowledge of all relevant information. The determination of whether or not a tax position has met the more-likely-than-not recognition threshold considers the facts, circumstances and other information available at the reporting date and is subject to management's judgment. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs. The Corporation has evaluated its position regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions.

With few exceptions, the Corporation is no longer subject examinations by taxing authorities for years before June 30, 2011.

**Cash and Cash Equivalents**

Cash and cash equivalents includes all cash accounts held at financial institutions, cash on hand, and any highly liquid investments with original maturities of three months or less.

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Funds held in custody

The Corporation considers all student activity funds and unexpended income from these funds to be funds held in custody. All funds held in custody are recorded in the statement of financial position at their fair values.

Allocation of Expenses

The costs of providing the various programs and other activities of the Corporation have been summarized on a functional basis in the statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and the supporting services benefited based on management's estimates.

Advertising

The Corporation expenses advertising costs as they are incurred.

**2. PROPERTY LEASE**

On June 1, 2012 the Corporation entered into a lease agreement for property at 1108 West Bellevue Street, Opelousas, Louisiana. The lease was expected to terminate on June 30, 2014. Subsequent to the expiration of the lease, the Board of Directors approved the funding to purchase this property and entered into a purchase agreement subsequent to the fiscal year end as discussed further in footnote 7. The lease expense for the year ending June 30, 2014 was \$88,950.

**3. PROPERTY AND EQUIPMENT**

Property, furniture and equipment acquired by the Corporation are considered to be owned by the Corporation. However, the State of Louisiana maintains the title to the property and equipment purchased in whole or in part under contracts/grants funded by the State of Louisiana. The State has the right to require the transfer of the property and equipment (including title) to the State or to an eligible non-state party named by the State. Such transfer may occur at any time.

The composition of property, furniture and equipment at June 30, 2014 was as follows:

Leasehold Improvements	\$ 194,973
Furniture and equipment	<u>286,604</u>
	481,577
Accumulated depreciation	<u>( 105,649)</u>
	<u>\$ 375,928</u>

Depreciation expense totaled \$46,793 for the year ended June 30, 2014.

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**NOTES TO FINANCIAL STATEMENTS**

**4. FUNDS HELD IN CUSTODY**

Collections from student activities are funds under the supervision of the Corporation; however, these funds belong to the Academy or their student body and are not available for use in operations. At June 30, 2014 the Corporation held \$4,700 in an agency capacity.

**5. RETIREMENT PLAN**

The employees of the corporation participate in a Specimen ERISA 403 (b) retirement plan. Participants vest after completing three years of service. The employer has discretion on amounts of contributions of the plan. Total employer contributions to the plan were approximately \$13,800 for the year ended June 30, 2014.

**6. COMPENSATED ABSENCES**

All full-time employees are granted three vacation days at the beginning of each year. If an employee starts after the beginning of the school year, vacation days are pro-rated. Upon termination of employment any unused vacation days are paid at the employee's base rate of pay at termination. Compensated absences at June 30, 2014 totaled \$21,256 and are included in accrued expenses on the statement of financial position.

**7. NOTES PAYABLE**

The Corporation received a \$100,000 start-up loan from the Louisiana Department of Education. The loan shall be repaid with no interest and repayment occurs by having the state Department of Education automatically reduce the state payment by one third (\$33,333) of the original loan amount, in each of the first three years. The Department of Education reduced payment for the year ended June 30, 2014 by \$33,333. The funds were utilized to purchase inventory and various supplies of the Academy. As of June 30, 2014, the remaining balance due is \$35,844.

On April 27, 2012, the Corporation entered into an advanced loan agreement with a local financial institution not to exceed \$200,000 with an annual interest rate of 5.75%. This loan required interest only payments on the outstanding balance. On February 1, 2013, the Corporation refinanced the principal amount of the advanced loan of \$82,593 at an interest rate of 5.75%. The loan requires monthly payments of \$2,714 until the loan matures on November 1, 2015 and is collateralized by a commercial security agreement on all equipment, receivables, and general intangibles of the Corporation. The outstanding balance of this loan at June 30, 2014 was \$44,190.

The notes payable are scheduled to mature as follows:

<u>Years Ending</u> <u>June 30<sup>th</sup></u>	
2015	\$ 66,659
2016	<u>13,375</u>
	<u>\$ 80,034</u>

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**NOTES TO FINANCIAL STATEMENTS**

**8. LINE OF CREDIT**

On May 13, 2014, the Corporation entered into a revolving loan agreement with a local financial institution not to exceed \$100,000, the agreement requires a variable daily interest rate, and is due on demand. The interest on this loan is based on the daily prime rate published by the Wall Street Journal. The interest rate at June 30, 2014 was 3.25%. This credit line is also collateralized by a commercial security agreement on all equipment, receivables, and general intangibles of the Corporation. At June 30, 2014, the outstanding balance on this line of credit was \$45,000.

**9. CAPITAL LEASE OBLIGATIONS**

On August 1, 2012, the Corporation entered into a 36 month lease agreement with Apple, Inc. for computer equipment and peripherals. The lease obligation requires monthly payments of \$4,129. The lease has been recorded as a capital lease at the present value of the future minimum lease payments of \$124,906 and is included in the amounts reported as furniture and equipment of the Corporation. As of June 30, 2014, the net book value of this leased equipment totaled \$50,175.

On August 1, 2013, the Corporation entered into an additional 36 month lease agreement with Apple, Inc. for computer equipment and peripherals. The lease obligation requires monthly payments of \$1,839. The lease has been recorded as a capital lease at the present value of the future minimum lease payments of \$58,279 and is included in the amounts reported as future and equipment of the Corporation. As of June 30, 2014, the net book value of the leased equipment totaled \$42,014.

The minimum future lease payments for each of the next five years are as follows:

<u>Year ending June 30<sup>th</sup></u>	<u>Amount</u>
2015	\$ 71,605
2016	26,203
2017	<u>1,839</u>
Total minimum lease payments	99,647
Less: amounts representing interest	<u>( 7,458)</u>
 Present value of minimum lease payments	 \$ 92,189
 Less: current portion	 <u>( 65,350)</u>
Capital lease payable – long term	<u>\$ 26,839</u>

**10. COMMITMENTS**

In April 2014, the Corporation entered into a contract for the 2014-2015 school year totaling approximately \$388,000 for furnishing meals with a third party vendor.

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**NOTES TO FINANCIAL STATEMENTS**

**11. OPERATING LEASE**

In August 2013, the Corporation entered into several operating lease agreements for school busses with a third party vendor. These lease agreements are on a month to month basis and require the Corporation to provide liability and physical damage insurance coverage of the leased assets. The monthly rent under these obligations totals \$4,725. The total rent paid during the year ended June 30, 2014 was \$47,250.

**12. CONCENTRATIONS/CONTINGENCIES**

The Corporation received approximately 74% of its support from the MFP and 21% of its support from federal grants passed through the Louisiana Department of Education. The continuation of the Academy is contingent upon legislative appropriation or allocation of funds necessary to fulfill the requirements of the charter contract with the Board of Elementary and Secondary Education. If the legislature fails to appropriate sufficient monies to provide for the continuation of the charter contract, or if such appropriation is reduced by veto of the governor or by any means provided in the appropriations act to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the charter contract. The contract shall terminate on the date of the beginning of the first fiscal year for which funds are not appropriated.

**13. RESTATEMENT OF PRIOR YEAR NET ASSETS**

The Corporation's net assets have been restated to correct accounting errors (recording of capital leases and fixed assets) made in the prior year. The net effects to net assets for the correction of these errors are as follows:

Total net assets, June 30, 2013, as previously reported	\$ 321,804
Adjustment to record assets not previously capitalized	(148,030)
Adjustment to record capitalized equipment leases	70,049
Adjustment to record reimbursement for federal unemployment taxes paid in error	<u>1,794</u>
Total net assets, June 30, 2013, restated	<u>\$ 245,617</u>

**14. SUBSEQUENT EVENTS**

The Corporation entered into a purchase agreement with the St. Paul Baptist Church of Opelousas, Inc. to purchase the building that they were leasing during the fiscal year for \$450,000. On October 13, 2014, the Corporation entered into a five year promissory note with a local financial institution for \$382,500 to fund the purchase of the building. The loan requires monthly payments of \$2,840 and one final payment of \$282,622 at the end of the loan term.

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 19, 2014, and determined no other events require additional disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements.

**SUPPLEMENTAL INFORMATION**

**OUTREACH COMMUNITY DEVELOPMENT CORPORATION**  
**D/B/A J.S. CLARK LEADERSHIP ACADEMY**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<b>Program Services</b>		<b>Support Services</b>	<b>Totals</b>
	<b>Instructional</b>	<b>Non-instructional</b>	<b>Management and General</b>	
<b>EXPENSES:</b>				
Advertising and promotional	\$ 2,586	\$ -	\$ -	\$ 2,586
Depreciation	-	46,793	-	46,793
Employee benefits	99,499	-	13,929	113,428
Food service	-	157,306	-	157,306
Insurance	-	-	36,699	36,699
Interest expense	-	-	15,627	15,627
Legal fees	-	-	525	525
Materials, supplies, books & periodicals	69,550	-	56,284	125,834
Non-capitalized equipment purchases	10,074	-	-	10,074
Other	5,500	-	-	5,500
Payroll taxes	41,293	-	13,361	54,654
Postage, internet, and telephone	46,581	-	9,342	55,923
Rent	-	71,160	17,790	88,950
Repairs and maintenance	-	68,538	17,134	85,672
Salaries	657,887	-	226,308	884,195
School uniforms	64,866	-	-	64,866
Support services	-	-	18,787	18,787
Technical and professional services	33,229	-	76,519	109,748
Transportation	-	106,258	-	106,258
Travel	6,348	-	31,552	37,900
Utilities	-	22,694	5,673	28,367
<b>Total Expenses</b>	<b>\$ 1,037,413</b>	<b>\$ 472,749</b>	<b>\$ 539,530</b>	<b>\$ 2,049,692</b>

See independent auditors' report.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors for  
Outreach Community Development Corporation  
D/B/A JS Clark Leadership Academy  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Outreach Community Development Corporation D/B/A JS Clark Leadership Academy (the Corporation), a not-for-profit organization, which is comprised of the statement of financial position as of June 30, 2014, and the related statement of activities and changes in net assets, cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
December 19, 2014

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors for  
Outreach Community Development Corporation  
D/B/A JS Clark Leadership Academy

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Outreach Community Development Corporation and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the Outreach Community Development, Corp. and statistical data accompanying the annual financial statements of the Outreach Community Development, Corp. and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources  
(Schedule 1)**

**Procedure #1**

P&N selected a random sample of 25 transactions and reviewed supporting documentation to determine if the expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures
- Total General Fund Equipment Expenditures
- Total Local Taxation Revenue
- Total Local Earnings on Investment in Real Property
- Total State Revenue in Lieu of Taxes
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue

**Results of procedure # 1**

In performing the testing on the expenditures/revenues, we noted no transactions that were inappropriately classified or were recorded at an inappropriate amount.

## **Education Levels of Public School Staff (Schedule 2)**

### **Procedure # 2**

We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

### **Results of Procedure # 2**

No differences were noted between the number of full-time classroom teachers per schedule 4 and schedule 2, nor between the schedules and the October 1<sup>st</sup> payroll records.

### **Procedure # 3**

We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule and to school board supporting payroll records as of October 1<sup>st</sup>.

### **Results of procedure # 3**

No differences were noted between the number of principals and assistant principals per schedule 4 and schedule 2, nor between the schedules and the October 1<sup>st</sup> payroll records.

### **Procedure # 4**

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1<sup>st</sup> and as reported on the schedule. We traced all teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

### **Results of Procedure # 4:**

No discrepancies existed between the aforementioned listing and the schedule.

## **Number and Type of Public Schools (Schedule 3)**

### **Procedure # 5**

We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

### **Results of Procedure # 5**

We noted no discrepancies between the schools as listed in the "Class Size Data Report" and the list of schools on the application.

#### **Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)**

##### **Procedure #6**

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individuals' personnel files to determine if the individuals' experience was properly classified on the schedule.

##### **Results of Procedure # 6**

No discrepancies existed between the aforementioned listing and the schedule.

#### **Public Staff Data (Schedule 5)**

##### **Procedure # 7**

We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced all teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

##### **Results of procedure # 7**

We found no discrepancies between the individual's personnel file and the approved salary schedule and the amounts reported on Schedule 5.

##### **Procedure # 8**

We recalculated the average salaries and full-time equivalents reported in the schedule to determine mathematical accuracy.

##### **Results of procedure # 8**

No differences were noted.

#### **Class Size Characteristics (Schedule 6)**

##### **Procedure # 9**

We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

##### **Results of Procedure # 9**

No differences were noted.

#### **Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)**

##### **Procedure # 10**

We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the Outreach Community Development Corporation.

##### **Results of Procedure # 10**

No differences were noted.

### **The Graduation Exit Exam for the 21st Century (Schedule 8)**

The Graduation Exit Examination (GEE) is no longer administered. This schedule is no longer applicable.

### **The iLEAP Tests (Schedule 9)**

#### **Procedure # 12**

We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the Outreach Community Development Corporation.

#### **Results of Procedure # 12**

No differences were noted.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Outreach Community Development Corporation, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
December 19, 2014

**Outreach Community Development Corporation**  
**D/B/A J.S. Clark Leadership Academy**  
**Opelousas, Louisiana**  
**Schedule 1**  
**General Fund Instructional and Support Expenditures**  
**and Certain Local Revenue Sources**  
**For the Year Ended June 30, 2014**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 469,836	
Other Instructional Staff Activities	6,453	
Employee Benefits	127,715	
Purchased Professional and Technical Services	23,821	
Instructional Materials and Supplies	171,721	
Instructional Equipment	10,074	
Total Teacher and Student Interaction Activities		809,620

Other Instructional Activities - -

Pupil Support Activities	105,873	
Less: Equipment for Pupil Support Activities	-	
Net Pupil Support Activities		105,873

Instructional Staff Services	-	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		-

School Administration	156,271	
Less: Equipment for School Administration	-	
Net School Administration		156,271

Total General Fund Instructional Expenditures 1,071,764

Total General Fund Equipment Expenditures -

**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	-	
Renewable Ad Valorem Tax	-	
Debt Service Ad Valorem Tax	-	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	-	
Sales and Use Taxes	-	
Total Local Taxation Revenue		-

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	-	
Earnings from Other Real Property	-	
Total Local Earnings on Investment in Real Property		-

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	-	
Revenue Sharing - Other Taxes	-	
Revenue Sharing - Excess Portion	-	
Other Revenue in Lieu of Taxes	-	
Total State Revenue in Lieu of Taxes		-

Nonpublic Textbook Revenue -

Nonpublic Transportation Revenue -

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation**  
**D/B/A J.S. Clark Leadership Academy**  
**Opelousas, Louisiana**  
**Schedule 2**  
**Education Levels of Public School Staff**  
**As of June 30, 2014**

Category	Full-time Classroom Teachers				Principals & Assistant Principals				Other Faculty & Staff				Non-LEA Staff			
	Certificated		Uncertificated		Certificated		Uncertificated		Certified		Uncertified		Certified		Uncertified	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree			1	25.00%							3	100.00%				
Bachelor's Degree	4	100.00%	2	50.00%					1	33.33%			1	33.33%		
Master's Degree			1	25.00%	1	100.00%			2	66.67%						
Master's Degree + 30													2	66.67%		
Specialist in Education																
Ph. D. or Ed. D.																
<b>Total</b>	<b>4</b>	<b>100.00%</b>	<b>4</b>	<b>100.00%</b>	<b>1</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>3</b>	<b>100.00%</b>	<b>3</b>	<b>100.00%</b>	<b>3</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation  
D/B/A J.S. Clark Leadership Academy  
Opelousas, Louisiana  
Schedule 3  
Number and Type of Public Schools  
For the Year Ended June 30, 2014**

<b>Type</b>	<b>Number</b>
Elementary	0
Middle/Jr. High	0
Secondary	0
Combination	1
<b>Total</b>	<b>1</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation  
D/B/A J.S. Clark Leadership Academy  
Opelousas, Louisiana  
Schedule 4**

**Experience of Public Principals and Full-time Classroom Teachers  
As of June 30, 2014**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals								0
Principals				1				1
Classroom Teachers		3	3			2		8
Other Faculty and Staff								0
<b>Total</b>	0	3	3	1	0	2	0	9

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation**  
**D/B/A J.S. Clark Leadership Academy**  
**Opelousas, Louisiana**  
**Schedule 5**  
**Public School Staff Data**  
**For the Year Ended June 30, 2014**

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	37,481	37,481
Average Classroom Teachers' Salary Excluding Extra Compensation	37,481	37,481
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	8	8

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation**  
**D/B/A J.S. Clark Leadership Academy**  
**Opelousas, Louisiana**  
**Schedule 6**  
**Class Size Characteristics**  
**As of June 30, 2014**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary								
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination	46.27%	31	53.73%	36	0.00%	0	0.00%	0
Combination Activity Classes	58.97%	23	41.03%	16	0.00%	0	0.00%	0
Other Regular								

The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment for grades K-3 is 26 students and the maximum enrollment for grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation  
D/B/A J.S. Clark Leadership Academy  
Opelousas, Louisiana  
Schedule 7**

**Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2014  
Grade 4**

Note: Because J.S. Clark opened for the 2012-2013 school year, no 2012 information is available

Achievement Level Results	English Language Arts						Mathematics					
	2014		2013		2012		2014		2013		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Mastery	0	0.00%	1	0.00%	0	0.00%	0	0.00%	3	0.00%	0	0.00%
Basic	2	66.67%	9	0.00%	0	0.00%	2	66.67%	4	0.00%	0	0.00%
Approaching Basic	0	0.00%	4	0.00%	0	0.00%	0	0.00%	3	0.00%	0	0.00%
Unsatisfactory	1	33.33%	0	0.00%	0	0.00%	1	33.33%	4	0.00%	0	0.00%
Total	3	100.00%	14	0.00%	0	0.00%	3	100.00%	14	0.00%	0	0.00%

Achievement Level Results	Science						Social Studies					
	2014		2013		2012		2014		2013		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Mastery	0	0.00%	2	0.00%	0	0.00%	0	0.00%	3	0.00%	0	0.00%
Basic	0	0.00%	6	0.00%	0	0.00%	0	0.00%	6	0.00%	0	0.00%
Approaching Basic	0	0.00%	4	0.00%	0	0.00%	1	33.33%	3	0.00%	0	0.00%
Unsatisfactory	3	100.00%	2	0.00%	0	0.00%	2	66.67%	2	0.00%	0	0.00%
Total	3	100.00%	14	0.00%	0	0.00%	3	100.00%	14	0.00%	0	0.00%

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation**  
**D/B/A J.S. Clark Leadership Academy**  
**Opelousas, Louisiana**  
**Schedule 7**  
**Louisiana Educational Assessment Program (LEAP) for the 21st Century**  
**For the Year Ended June 30, 2014**  
**Grade 8**

Note: Because J.S. Clark opened for the 2012-2013 school year, no 2012 information is available. There are no students for Grade 8 who took the LEAP Test for Spring 2013.

District Achievement Level Results	English Language Arts						Mathematics					
	2014		2013		2012		2014		2013		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	1	1.96%	0	0.00%	0	0.00%	3	5.88%	0	0.00%	0	0.00%
Mastery	8	15.69%	0	0.00%	0	0.00%	3	5.88%	0	0.00%	0	0.00%
Basic	32	62.75%	0	0.00%	0	0.00%	34	66.67%	0	0.00%	0	0.00%
Approaching Basic	10	19.61%	0	0.00%	0	0.00%	7	13.73%	0	0.00%	0	0.00%
Unsatisfactory	0	0.00%	0	0.00%	0	0.00%	4	7.84%	0	0.00%	0	0.00%
Total	51	100.00%	0	0.00%	0	0.00%	51	100.00%	0	0.00%	0	0.00%

District Achievement Level Results	Science						Social Studies					
	2014		2013		2012		2014		2013		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	0	0.00%	0	0.00%	0	0.00%	1	1.96%	0	0.00%	0	0.00%
Mastery	4	7.84%	0	0.00%	0	0.00%	3	5.88%	0	0.00%	0	0.00%
Basic	24	47.06%	0	0.00%	0	0.00%	39	76.47%	0	0.00%	0	0.00%
Approaching Basic	22	43.14%	0	0.00%	0	0.00%	8	15.69%	0	0.00%	0	0.00%
Unsatisfactory	1	1.96%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	51	100.00%	0	0.00%	0	0.00%	51	100.00%	0	0.00%	0	0.00%

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation**  
**D/B/A J.S. Clark Leadership Academy**  
**Opelousas, Louisiana**  
**Schedule 9**  
**The iLEAP Tests**  
**For the Year Ended June 30, 2014**

Note: Because J.S. Clark opened for the first time during the 2012-2013 school year, no 2012 information for iLEAP Tests is available.

District Achievement Level Results	English Language Arts						Mathematics					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>												
Advanced	1	4.35%	1	3.45%	0	0.00%	1	4.35%	0	0.00%	0	0.00%
Mastery	0	0.00%	3	10.34%	0	0.00%	1	4.35%	1	3.45%	0	0.00%
Basic	9	39.13%	10	34.48%	0	0.00%	16	69.57%	8	27.59%	0	0.00%
Approaching Basic	10	43.48%	10	34.48%	0	0.00%	5	21.74%	8	27.59%	0	0.00%
Unsatisfactory	3	13.04%	5	17.24%	0	0.00%	0	0.00%	12	41.38%	0	0.00%
<b>Total</b>	<b>23</b>	<b>100%</b>	<b>29</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>23</b>	<b>100%</b>	<b>29</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

District Achievement Level Results	Science						Social Studies					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>												
Advanced	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	3.45%	0	0.00%
Mastery	1	4.35%	2	6.90%	0	0.00%	1	4.35%	0	0.00%	0	0.00%
Basic	4	17.39%	8	27.59%	0	0.00%	3	13.04%	12	41.38%	0	0.00%
Approaching Basic	12	52.17%	11	37.93%	0	0.00%	7	30.43%	13	44.83%	0	0.00%
Unsatisfactory	6	26.09%	8	27.59%	0	0.00%	12	52.17%	3	10.34%	0	0.00%
<b>Total</b>	<b>23</b>	<b>100%</b>	<b>29</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>23</b>	<b>100%</b>	<b>29</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

District Achievement Level Results	English Language Arts						Mathematics					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>												
Advanced	2	4.26%	0	0.00%	0	0.00%	1	2.13%	0	0.00%	0	0.00%
Mastery	3	6.38%	3	5.26%	0	0.00%	3	6.38%	2	3.51%	0	0.00%
Basic	15	31.91%	27	47.37%	0	0.00%	15	31.91%	16	28.07%	0	0.00%
Approaching Basic	16	34.04%	14	24.56%	0	0.00%	21	44.68%	19	33.33%	0	0.00%
Unsatisfactory	11	23.40%	13	22.81%	0	0.00%	7	14.89%	20	35.09%	0	0.00%
<b>Total</b>	<b>47</b>	<b>100%</b>	<b>57</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>47</b>	<b>100%</b>	<b>57</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

See accompanying independent accountant's report on applying agreed-upon procedures

**Outreach Community Development Corporation**  
**D/B/A J.S. Clark Leadership Academy**  
**Opelousas, Louisiana**  
**Schedule 9 (continued)**  
**The iLEAP Tests**  
**For the Year Ended June 30, 2014**

Note: Because J.S. Clark opened for the first time during the 2012-2013 school year, no 2012 information for iLEAP Tests is available.

District Achievement Level Results	Science						Social Studies					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>												
Advanced	1	2.13%	0	0.00%	0	0.00%	3	6.38%	0	0.00%	0	0.00%
Mastery	3	6.38%	2	3.51%	0	0.00%	3	6.38%	3	5.26%	0	0.00%
Basic	13	27.66%	19	33.33%	0	0.00%	16	34.04%	23	40.35%	0	0.00%
Approaching Basic	20	42.55%	20	35.09%	0	0.00%	22	46.81%	17	29.82%	0	0.00%
Unsatisfactory	10	21.28%	16	28.07%	0	0.00%	3	6.38%	14	24.56%	0	0.00%
Total	47	100%	57	100%	0	0%	47	100%	57	100%	0	0%

District Achievement Level Results	English Language Arts						Mathematics					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>												
Advanced	1	1.67%	3	4.62%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Mastery	5	8.33%	5	7.69%	0	0.00%	0	0.00%	3	4.62%	0	0.00%
Basic	22	36.67%	35	53.85%	0	0.00%	36	60.00%	24	36.92%	0	0.00%
Approaching Basic	26	43.33%	22	33.85%	0	0.00%	16	26.67%	20	30.77%	0	0.00%
Unsatisfactory	6	10.00%	0	0.00%	0	0.00%	8	13.33%	18	27.69%	0	0.00%
Total	60	100%	65	100%	0	0%	60	100%	65	100%	0	0%

District Achievement Level Results	Science						Social Studies					
	2014		2013		2012		2014		2013		2012	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>												
Advanced	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	1.54%	0	0.00%
Mastery	2	3.33%	5	7.69%	0	0.00%	6	10.00%	4	6.15%	0	0.00%
Basic	25	41.67%	23	35.38%	0	0.00%	40	66.67%	32	49.23%	0	0.00%
Approaching Basic	24	40.00%	33	50.77%	0	0.00%	14	23.33%	17	26.15%	0	0.00%
Unsatisfactory	9	15.00%	4	6.15%	0	0.00%	0	0.00%	11	16.92%	0	0.00%
Total	60	100%	65	100%	0	0%	60	100%	65	100%	0	0%

See accompanying independent accountant's report on applying agreed-upon procedures